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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1897-98.

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Boston, Associng Sept.

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT,
FOR THE
YEAR 1897-98.



BOSTON:
MUNICIPAL PRINTING OFFICE.
1898:

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Boston, Assessing Dept.,
June 2, 1898,
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ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1898.

HON. JOSIAH QUINCY,

Mayor of the City of Boston :

SIR: In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report :

For convenience of assessment and as authorized by chapter 115 of the Acts of the year 1889, which provides that the Assessors may "divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty-two districts; four of them into three each, nine of them into two each and twelve are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the city of Boston for the financial year commencing February 1, 1897, were received by the Board of Assessors as follows :

A state warrant for the proportion of the city of Boston of a State tax of \$1,750,000, as fixed by chapter 501, Acts of 1897	\$628,740 00
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by chapter 384, Acts of 1888 .	¹ 32,423 15
A State warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the	
<i>Carried forward</i>	<u>\$661,163 15</u>

¹ The warrant states that of this amount \$12,623.15 is needed to meet the requirements of the sinking fund, and \$19,800 for interest.

<i>Brought forward</i>	. \$196,745,000 00	\$803,860,550 00
Value of shares in national banks, located in Boston, taxable in said city,	. . . 11,976,659 00	
Total value of personal estate,	. . . 208,721,659 00	
Total valuation,	. . . . \$1,012,582,209 00	

The proportion of the valuation as found in the several wards is shown by a table on page 12. This valuation was increased by supplementary assessments, under authority conferred by section 20 of chapter 417 of the Acts of 1893, by adding thereto personal estate to the amount of

38,500 00

The valuation was also increased by assessments under the provisions of section 78 of chapter 11 of the Public Statutes, as amended by chapter 362 of the Acts of 1888, by the addition of land of the value of \$1,200, and buildings of the value of \$9,200; a total real-estate value omitted from assessment of

10,400 00

And by adding for personal estate deemed to have been omitted from the first assessment the value of

118,900 00

The total valuation of the city upon which taxes were assessed for the financial year 1897-98, when all assessments were made, was

\$1,012,750,009 00

The valuation of 1897 for personal property can be fairly increased \$57,289,000 in addition to the amount given in the foregoing table, for the value assessed by the Commonwealth at the rate of \$15.26 per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and the machinery, locally assessed, and pays over to the city that proportion of the tax that represents the personal property of each corporation.

The valuation can be further increased, say \$1,365,600 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in national banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation upon the \$1,012,582,209 assessed by the city is, as nearly as may be, the same as though its amount was included in the Assessors' aggregate, and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$87,399 for shipping owned by Boston citizens which was employed in foreign trade May 1, 1897. Section 8 of chapter 11 of the Public Statutes provides that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursement on the part of the State should cease in 1887.

By chapter 373 of that year, repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891, and was again extended five years by chapter 149 of the Acts of 1893. The value of the shipping returned for the tax of 1897 was \$90,579, and the net income returned amounted to \$3,179.12. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$1,093.66.

The total valuation of personal estate which is assessed for all purposes, for which the city may raise money by taxation, can for the year 1897 be put at \$267,621,058.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts and lighthouses in our harbor, the navy yard, custom-house and the building used for the United States courts, sub-treasury and post-office. The property of the State within the limits of the city is made up of the State-house, the State-prison, an area of land and flats in East and South Boston, and land taken for metropolitan sewerage and metropolitan parks. The county property includes the court-house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that, with Boston, make up Suffolk County pay no county taxes [Pub. Stats., chapter 11, section 47], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city. This list includes all the real estate, and as much of the personal property as is in active use. But there is a large amount of chattels belonging to the city, which are not only difficult of estimation, but which should not be included at a money value, even among the nominal assets of Boston. The books and works of art in our public library, the statues in our squares and public grounds, the furniture and fittings of our city buildings, are of this class of property. None of the chattels of the nation, State or county are estimated in the list of exempt property; and only the lands connected with the forts and lighthouses of the General Government, and with Bunker Hill monument, are included, in our estimation, of exempt estate. The structures, if abandoned for their present use, would be valueless for any other purpose. The same considerations control the estimation of church furniture and fittings when church buildings are demolished. The income-producing personal estate of ministerial funds and trust property is assessed as though in the hands of individuals. [Pub. Stat., chap. 11, § 22, 12 Cushing, page 54.] But such property when held by charitable, literary or scientific corporations is exempt; and the large amount so held (nearly sixteen millions) is included in our estimation of untaxed property.

Buildings of any character that are adapted to public or partly public use are seldom capable of easy change to fit them for general purposes. When the estates of which they are a part are sold, it is found that a comparatively small value attaches to anything above the land. As such estates become unfitted for the purposes for which they are used, the values estimated for their buildings are reduced. It is believed that the reductions that have been made from time to time have brought our exempt estates to a fair valuation which approximates to the selling price. By the method indicated we place the property of the United States lands value, \$7,501,400; buildings, \$4,329,200; total—\$11,830,600. That of the Commonwealth for land, \$10,414,400; buildings, \$8,239,700 — total, \$18,654,100. The real estate of the city is valued, for land, \$37,916,717; buildings, \$19,907,300; a total of \$57,824,017, and the personal property used for municipal purposes, at \$852,000. The land connected with houses of religious worship is estimated at \$8,210,800, and the buildings at \$8,549,300; a total of \$16,785,400. The valuation of the real estate occupied by charitable, literary, and scientific institutions for the purposes for which they were incorporated is, for land, \$11,161,200; buildings, \$7,003,500; a total of \$18,558,700.

It appears that this class of benevolent and educational corporations hold \$18,942,175 of personal property, as returned to the Assessors by their officers, in accordance with the provisions of chapter 217 of the Acts of the year 1882. As required by that enactment, those corporations also reported that their receipts for the twelve months preceding the first day of May, 1897, amounted to \$6,080,815, and their expenditures to \$6,003,798,¹ It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments, \$6,496,915 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real-estate valuation for the tax of the current year. The city of Boston holds, in its corporate capacity (not assessed for city taxes), \$27,381,087 of actual assets available for the payment of liabilities, and \$58,676,017 nominal assets, the character of which is shown in the return of the Assessors as of May 1, 1897, to the Tax Commissioner of the Commonwealth.

¹ Among the corporations having large incomes and disbursements were the following:

	Receipts.	Expenditures.
American Board Commissioners of Foreign Missions	\$743,105	\$742,602
Massachusetts General Hospital	337,633	377,785
Boston University	153,104	156,210
Institute Technology	318,976	316,626
New England Conservatory of Music	212,038	229,083

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and Consolidated Street Improvement Funds, as per Auditor's report .	\$25,367,587
Salable lands (not including islands) and land in charge of Board of Street Commissioners	2,013,500
	<hr/>
	\$27,381,187

Nominal.

School-houses	\$10,076,100
Public Library	2,736,600
Other public buildings	17,785,100
Public bath-houses	20,000
Public grounds	¹ 332,500
Cemeteries	1
Ferry property	451,100
Islands (not included in "Other public buildings").	27,800
Water-works	26,414,817
Fire apparatus	435,000
Fire alarm	172,000
Miscellaneous	225,000
	<hr/>
	58,676,017
	<hr/>
Total	<u>\$86,057,104</u>

Large amounts of property, held by residents or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the real estate of the United States and the Commonwealth, United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings banks of Massachusetts (\$473,919,094.27, October 31, 1897) belonging to the residents of Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total

¹ Item includes only Washington and Lowell squares; the other squares, the Common, Public Garden, and the public parks not being available to convert into assets.

valuation of Boston for property that, by existing laws, must be estimated for assessment, or for the information of the Legislature, is as follows:

Valuation of real and personal estate by Assessors' general assessment . . .	\$1,012,582,209
Valuation of real and personal estate by Assessors' supplementary assessment . . .	167,800
Valuation of Massachusetts corporation stock [assessed by State], tax paid to the city	57,289,000
Valuation of Massachusetts National Bank shares [assessed by State], tax paid to the city	1,365,600
Valuation of ships and vessels in foreign trade	87,399
<hr/>	
Total taxable valuation	\$1,071,492,008
Valuation of the real estate of the United States	\$11,830,600
Valuation of the real estate of the Commonwealth	18,654,100
Valuation of the real estate of the city of Boston [nominal assets]	57,824,017
Valuation of the real estate of houses of religious worship	16,785,400
Valuation of the real estate of charitable, scientific, and literary corporations,	18,558,700
Valuation of the personal property of the city of Boston [actual assets],	27,381,087
Valuation of the personal property of the city of Boston [nominal assets],	852,000
Valuation of the personal property of charitable, scientific, and literary corporations	18,942,175
<hr/>	
Total exempt valuation	170,828,079
<hr/>	
Total valuation as of May 1, 1897	<u>\$1,242,320,087</u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by section 49 of chapter 11 of the Public Statutes, as amended by chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.30 per cent., or \$13 per \$1,000; of this rate 73 cents was for State, \$1 for county, and \$11.27 for the city tax.

The land, marsh and flats, valuation of,
\$468,406,850, at \$13 per \$1,000, gave
assessment amounting to . . . \$6,089,289 05

The valuation, dwellings, stores and other
structures, of \$335,453,700, at \$13 per
\$1,000, gave assessment amounting to . 4,360,898 10

Total real estate assessment . . \$10,450,187 15

The personal estate valuation of \$208,721,-
659, at \$13 per \$1,000, gave assessment
amounting to . . . 2,713,381 57

The total valuation of \$1,012,582,209, at
\$13 per \$1,000, gave a total property
tax of . . . \$13,163,568 72
154,654 male polls, at \$2 each, amounted to 309,308 00

The taxes as determined by the Assessors
when the rate for the year was fixed, and
their list and warrant therefor was com-
mitted to the Collector, aggregated . \$13,472,876 72

To the amount of the commitment were
added taxes for omitted persons, supple-
mentary assessment, under the provisions
of section 20, chapter 417, of the Acts
of 1893, for 7,285 polls . . . 14,570 00
\$38,500 personal property . . . 500 50

There was also added by supplementary as-
sessment of omitted estates, in accordance
with the provisions of chapter 362 of the
Acts of 1888, the taxes on \$10,400 valua-
tion of real estate . . . 135 20

Carried forward . . . \$13,488,082 42

<i>Brought forward</i>	\$13,488,082 42	
And the taxes on \$118,900 valuation of personal estate	1,545 70	
		<hr/>

The total taxes committed to the Collector
for the financial year 1897-98 amounted
to \$13,489,628 12

Special assessments committed which were
included in the tax-bills issued:

Apportionment of street as- sessments	\$5,340 71	
Interest	6,715 48	
		<hr/>
		12,056 19
Apportionment of sidewalk assessments	\$5,626 03	
Interest	2,812 80	
		<hr/>
		8,438 83
Apportionments of sewer as- sessments	\$24,108 50	
Interest	14,698 23	
		<hr/>
		38,806 73

Total of taxes and assessments . . . \$13,548,929 87

Assessors' Valuation of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the year 1897. Rate \$13 per \$1,000. Original Assessments.

WARDS.	Polls.	Value Real Estate.	Value Personal Estate.	Total Valuation.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1....	6,302	\$10,933,050	\$1,022,400 00	\$11,955,450 00	\$12,604	\$142,129 65	\$13,291 20	\$168,024 85
2....	6,217	11,351,400	694,100 00	12,045,500 00	12,434	147,568 20	9,023 30	169,025 50
3....	4,160	8,493,500	800,100 00	9,293,600 00	8,320	110,415 50	10,401 30	129,136 80
4....	4,035	10,585,600	768,800 00	11,354,400 00	8,070	137,612 80	9,994 40	155,677 20
5....	4,323	12,196,700	2,666,600 00	14,863,300 00	8,646	158,557 10	34,665 80	201,868 90
6....	7,859	108,017,500	30,761,600 00	138,779,100 00	15,718	1,404,227 50	399,900 80	1,819,846 30
7....	5,543	189,147,100	45,146,900 00	234,294,000 00	11,086	2,458,912 30	586,909 70	3,056,908 00
8....	7,489	25,272,600	3,408,500 00	28,681,100 00	14,978	328,543 80	44,310 50	387,832 30
9....	7,659	25,005,300	1,438,800 00	26,444,100 00	15,318	325,068 90	18,704 40	359,091 30
10....	7,374	47,272,400	3,905,700 00	51,178,100 00	14,748	614,541 20	50,774 10	680,063 30
11....	5,877	95,828,800	67,328,400 00	163,157,200 00	11,754	1,245,774 40	875,269 20	2,132,797 60
12....	6,127	23,780,400	3,848,100 00	27,628,500 00	12,254	309,145 20	50,025 30	371,424 50
13....	7,419	18,359,100	1,053,700 00	19,412,800 00	14,838	238,668 30	13,698 10	267,204 40
14....	5,876	10,141,700	763,900 00	10,905,600 00	11,752	131,842 10	9,930 70	153,524 80
15....	5,118	8,775,600	702,000 00	9,477,600 00	10,236	114,082 80	9,126 00	133,444 80
16....	5,302	12,941,400	995,000 00	13,936,400 00	10,604	168,238 20	12,935 00	191,777 20
17....	6,794	15,863,800	1,334,100 00	17,197,900 00	13,588	206,229 40	17,343 30	237,160 70
18....	7,026	16,063,100	1,299,100 00	17,362,200 00	14,052	208,820 30	16,888 30	239,760 60
19....	6,783	19,671,000	2,467,800 00	22,138,800 00	13,566	255,723 00	32,081 40	301,370 40
20....	6,944	25,802,300	3,457,500 00	29,259,800 00	13,888	335,429 90	44,947 50	394,265 40
21....	6,304	24,444,100	5,788,900 00	30,233,000 00	12,608	317,773 30	75,255 70	405,637 00
22....	6,721	19,862,600	3,299,500 00	23,162,100 00	13,442	258,213 80	42,893 50	311,549 30
23....	5,606	19,304,600	7,026,700 00	26,331,300 00	11,212	250,959 80	91,347 10	353,518 90
24....	6,645	23,149,300	2,956,400 00	26,105,700 00	13,290	300,940 90	38,433 20	352,664 10
25....	5,151	21,597,600	3,810,400 00	25,408,000 00	10,302	280,768 80	49,535 20	340,606 00
Bank Tax,	154,654	\$803,860,550	\$196,745,000 00	\$1,000,605,550 00	\$309,308	\$10,450,187 15	\$2,557,685 00	\$13,317,180 15
			11,976,659 00	11,976,659 00			155,696 57	155,696 57
Total	154,654	\$803,860,550	\$208,721,659 00	\$1,012,582,209 00	\$309,308	\$10,450,187 15	\$2,713,381 57	\$13,472,876 72

Gain and Loss, Real, Personal and Polls, by Wards.

1897 compared with 1896.

WARDS.	Gain, Real.	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1	\$280,200	\$72,700	.....	\$352,900	253
2	160,950	.....	\$11,000	149,950	33
3	558,600	.....	46,900	511,700	125
4	318,800	.....	55,200	263,600	Loss, 66
5	22,000	76,100	.....	98,100	81
6	3,903,500	.....	541,700	3,361,800	665
7	9,167,200	.....	1,390,500	7,776,700	199
8	443,100	102,700	.....	545,800	26
9	448,800	.....	123,100	325,700	Loss, 61
10	2,045,500	.....	284,100	1,761,400	571
11	2,101,700	828,200	.....	2,929,900	157
12	344,500	.....	954,000	Loss, 609,500	122
13	941,800	274,600	.....	1,216,400	Loss, 113
14	303,200	94,500	.....	397,700	239
15	141,900	.....	613,100	Loss, 471,200	Loss, 1
16	594,800	3,000	.....	597,800	339
17	882,800	.....	56,600	826,200	916
18	879,700	.....	37,100	842,600	Loss, 1
19	1,246,500	73,400	.....	1,319,900	382
20	2,383,100	103,600	.....	2,486,700	638
21	665,300	.....	113,800	551,500	157
22	1,154,600	2,100	.....	1,156,700	506
23	1,145,400	511,900	.....	1,657,300	277
24	2,366,800	59,100	.....	2,425,900	446
25	1,098,100	262,700	.....	1,360,800	287
	BANK STOCK.	.....	524,055	Loss, 524,055	
Totals.....	\$33,598,850	\$2,464,600	\$4,751,155	\$31,312,295	6,177

**Supplementary Assessments of Polls and omitted Estates
in each of the Twenty-five Wards of the City, and
the Taxes assessed thereon, as of the first day of
May, in the Year 1897. Rate \$13 per \$1,000.**

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1	111	.....	\$100	\$100	\$222	.....	\$1 30	\$223 30
2	332	.....	.....	.....	664	.....	.....	664 00
3	102	.....	.....	.....	204	.....	.....	204 00
4	153	.....	.....	.....	306	.....	.....	306 00
5	198	.....	.....	.....	396	.....	.....	396 00
6	901	.....	18,400	18,400	1,802	.....	239 20	2,041 20
7	573	.....	22,300	22,300	1,146	.....	289 90	1,435 90
8	580	.....	6,000	6,000	1,160	.....	78 00	1,238 00
9	634	.....	5,800	5,800	1,268	.....	75 40	1,343 40
10	391	.....	36,300	36,300	782	.....	471 90	1,253 90
11	168	.....	3,700	3,700	336	.....	48 10	384 10
12	282	.....	8,800	8,800	564	.....	114 40	678 40
13	631	.....	1,000	1,000	1,262	.....	13 00	1,275 00
14	251	.....	200	200	502	.....	2 60	504 60
15	205	\$2,200	100	2,300	410	\$28 60	1 30	439 90
16	159	.....	2,100	2,100	318	.....	27 30	345 30
17	231	500	400	900	462	6 50	5 20	473 70
18	326	.....	1,000	1,000	652	.....	13 00	665 00
19	330	.....	600	600	660	.....	7 80	667 80
20	130	3,300	15,500	18,800	260	42 90	201 50	504 40
21	83	.....	4,600	4,600	166	.....	59 80	225 80
22	132	.....	24,400	24,400	264	.....	317 20	581 20
23	86	.....	2,600	2,600	172	.....	33 80	205 80
24	160	2,500	500	3,000	320	32 50	6 50	359 00
25	136	1,900	3,000	4,900	272	24 70	39 00	335 70
Total	7,285	\$10,400	\$157,400	\$167,800	\$14,570	\$135 20	\$2,046 20	\$16,751 40

**Table showing Valuation Land and Buildings by Wards,
1897.**

	Value Land.	Value Buildings.	Total Valuation.
Ward 1	\$4,225,250	\$6,707,800	\$10,933,050
Ward 2	5,069,300	6,282,100	11,351,400
Ward 3	4,546,500	3,947,000	8,493,500
Ward 4	6,060,900	4,524,700	10,585,600
Ward 5	6,733,600	5,463,100	12,196,700
Ward 6	76,115,100	31,902,400	108,017,500
Ward 7	140,758,000	48,389,100	189,147,100
Ward 8	14,815,000	10,457,600	25,272,600
Ward 9	11,875,600	13,129,700	25,005,300
Ward 10	25,654,500	21,617,900	47,272,400
Ward 11	53,491,600	42,337,200	95,828,800
Ward 12	9,665,400	14,115,000	23,780,400
Ward 13	10,788,000	7,571,100	18,359,100
Ward 14	3,561,300	6,580,400	10,141,700
Ward 15	3,298,200	5,477,400	8,775,600
Ward 16	4,675,300	8,266,100	12,941,400
Ward 17	6,987,200	8,876,600	15,863,800
Ward 18	8,423,400	7,639,700	16,063,100
Ward 19	10,815,800	8,855,200	19,671,000
Ward 20	10,610,600	15,191,700	25,802,300
Ward 21	9,914,500	14,529,600	24,444,100
Ward 22	8,830,300	11,032,300	19,862,600
Ward 23	10,108,900	9,195,700	19,304,600
Ward 24	9,047,600	14,101,700	23,149,300
Ward 25	12,335,000	9,262,600	21,597,600
Totals	\$468,406,850	\$335,453,700	\$803,860,550

PERCENTAGE OF ASSESSMENTS ON POLLS AND PROPERTY.

When the assessment to meet the warrants of the State, county, and city had been completed, 200,137 bills were sent to the Collector, with the list of persons assessed, and the Assessors' warrant to collect their amount. Of these bills, 137,056 ($68\frac{1}{2}$ per cent.) were for poll-taxes only.

When all the lists and warrants for the year had been sent to that officer, 7,328 additional bills, covering supplementary assessments, had been delivered. Of this class, 7,198 were for poll-taxes only.

The tax assessments for the financial year were represented by 207,465 bills of which $30\frac{1}{2}$ per cent. were for property, and $69\frac{1}{2}$ per cent. were for poll-taxes.

The total number of persons assessed on property was 56,733, of which 39,558 were resident individuals, 4,474 non-resident individuals, and 12,701 firms, corporations, trustees, etc. See Table "C," page 34.

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1898, was for polls, \$544; for real estate, \$46,820.09; for personal estate, \$36,968.96; a total of \$84,333.05. Of this sum, \$82,827.35 was abated before the reduced tax-bills were paid, and with the money received for taxes, is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$1,505.70, were made after payment by the persons assessed, and the several amounts were refunded by the Treasurer for moneys received from the Collector, for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR FIVE YEARS.

In accordance with the requirements of section 5 of chapter 6 of the existing ordinances, we herewith include a statement of the Assessors' valuation of the taxable property in the city of Boston for each of the preceding five years, the abatement thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

Year.	Valuations.	Abatements.
1893 . . .	\$924,458,151 72	\$10,272,000
1894 . . .	928,469,042 53	8,928,000
<i>Carried forward,</i> \$1,852,927,194 25		\$19,200 000

<i>Brought forward,</i>	\$1,852,927,194 25	\$19,200,000
1895 . . .	951,958,028 10	8,003,400
1896 . . .	981,984,614 43	8,319,800
1897 . . .	1,012,750,009 00	5,901,900
<hr/>		
Totals . . .	\$4,799,619,845 78	\$41,425,100
Less Abatements .	41,425,100 00	
<hr/>		
	\$4,758,194,745 78	

Divided by five, gives \$951,638,949.15 — average valuation for five years, less abatements.

AVERAGE VALUATIONS, 1885-1898.

For Years.

1885-86	\$661,011,076
1886-87	670,035,172
1887-88	678,763,000
1888-89	694,078,430
1889-90	711,071,286
1890-91	733,736,943
1891-92	761,236,068
1892-93	790,036,144
1893-94	819,313,202
1894-95	850,076,262
1895-96	876,794,390
1896-97	902,579,136
1897-98	927,838,628
1898-99	951,638,949

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 86 of chapter 11 of the Public Statutes, the Assessors, in August, 1897, returned to the Tax Commissioner of the Commonwealth the names of 279 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$97,682,950, of which sum \$85,338,350 was real estate, and \$12,344,600 was machinery. A statement showing the growth of corporate property locally assessed during the last decade is shown as a foot note

to table marked "D," page 35. Under the provisions of section 8 of chapter 13 of the Public Statutes, the Board assessed the 522,500 shares of the sixty national banks of Boston upon a valuation of \$54,571,000; a total tax of \$709,423. At the time the rate of taxation was determined, the estimated value of 111,869 shares, \$11,976,659.24, was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$42,594,340.76, and the tax of \$553,726.43 thereon was claimed by the Tax Commissioner, under the provisions of section 13 of said chapter for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$5,537 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the State authorities.

The Board of Assessors have, under the provisions of sections 14 and 58 of said chapter 13, adjusted the taxes of 1897, upon national bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal, provided for in section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

ASSESSMENT STATISTICS.

A table marked "B," page 33, will show the separate estimation of land and buildings by wards in the valuations of 1896 and 1897; being on the basis of new wards, the estimates for 1891 to 1895 inclusive, being on the basis of the old wards, are shown only in the totals, the total gain during the whole period being \$153,622,175, of which \$66,515,150 is upon the land, and \$87,107,025 is upon buildings.

For the valuation of Boston by wards for five years, and for the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "A," "D," and "E," on pages 32, 35, and 36. All the valuations shown on these tables are those which determine the rate of taxation for the years to which they relate, and do not include the small

amounts subsequently added by supplementary assessment. The valuation of 1897, as compared with that of the preceding year, shows a gain on real estate of \$33,598,850, equal to an advance of 4.36 per cent., and a loss of \$2,286,555 on personal property, equal to 1.08 per cent. The total valuation of 1897 is more than that of 1887 by \$264,939,692, showing a gain in ten years of 35.43 per cent.

The table marked "D," page 35, will show the rate of taxation in Boston for the past twenty years, and the table marked "F," page 37, will show the proportion of each annual rate required to raise the tax of a given year for State, county, or city purposes.

A table marked "G," pages 38-40, will show the approximate value of the dwelling-houses of the city, and a table marked "H," page 42, will give certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to add also to this report a table which has been compiled, showing the valuations of property, rates of taxation, and the number of assessed polls for each year from 1822, when the city of Boston was established, to the present time.

For many years prior to 1842, taxes were assessed on the basis of 50 per cent. of the true value of property, which custom was discontinued in the assessments of that and succeeding years at the request of the city government.

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

STREETS, SIDEWALKS, AND SEWER ASSESSMENTS.

Before the passage of chapter 456 of the Acts of 1889, this department had no connection with street or sewer assessments, other than attaching to tax-bills such assessments as had been duly apportioned, under the provisions of the Public Statutes, chapter 50, section 25, and chapter 51, section 5, and certified to the Assessors by the Board of Aldermen or Street Commissioners. After the enactment of the law of 1889, the Assessors were required to receive applications for apportionment, and hear requests for abatement of sewer assessments. By chapter 346 of the year 1890, the Assessors were empowered to suspend the collection of such an assessment made upon a person or corporation by law exempt from the assessment of taxes until the estate affected came into the possession of a new owner, when the amount of the charge, with interest, was to be paid. But this law was repealed by section 7 of chapter 402 of the Acts of 1892,

and the connection of this department with street, sidewalk, and sewer assessments must now be ascertained from chapter 323 of the Acts of 1891 (known as the Board of Survey Act) as amended by chapter 418 of 1892, and chapters 401 and 402 of the Acts of the last-named year as amended by chapters 227 and 256 of 1894. The law now in force connecting this department with these classes by special assessments may be stated as follows :

STREET ASSESSMENTS.

After the work of building a new street has been completed, including roadway, sidewalks, and sewer, and after the Auditor has certified the expense, the Street Commissioners determine the cost, and ascertain what proportion of the whole amount shall be paid by the city, and what sum is to be assessed upon abutters. [1892, 418, §§ 7, 8.] "The assessable cost of the work" is apportioned by the Commissioners, upon the several parcels of land abutting on the street. If the amount fixed by the Commissioners is unsatisfactory, they can revise and correct their assessment, and their final determination is "subject to appeal . . . to the Superior Court . . . as is provided in the case of taxes." [1892, 418, § 8.] If the amount of the assessment upon any lot is not paid in "one year from the date of such determination, or if the amount as found by the court, or on appeal . . . is not paid before the last day of May next succeeding . . . and in every case with interest from the date of the passage of the . . . order of said Street Commissioners" "for securing the land required for . . . or for constructing" the street they have laid out, "the Board of Assessors . . . shall include a sum equal to nine per cent. of such amount in the next and succeeding annual tax-bills issued for the tax on the said parcel, and in the tax-bill issued the first year shall also include interest on the whole of said amount . . . from the date of the aforesaid order . . . to the last day of October of the year of the date of such tax-bill . . . and . . . for each succeeding year shall include one year's interest on the whole of said amount . . . and shall so include such sums . . . until . . . ten . . . with interest have been paid." [1892, 418, §§ 5, 9.]

The owner of the land may at any time relieve his estate from incumbrance, by payment in full, or may release a portion of his estate, by a partial payment of the balance due, with the consent of the Mayor and Street Commis-

sioners. [1892, 418, § 10.] All moneys paid on account of these special assessments are applied to the payment of the interest of, or paid into, the sinking fund for the extinguishment of the debts contracted on account of the work for which the assessments were laid. [1891, 323, § 189.]

SIDEWALK ASSESSMENTS.

Chapter 401 of the Acts of 1892 applies to sidewalks in streets already constructed. This act provides that "the Mayor and Aldermen" may order "the Superintendent of Streets . . . to make a sidewalk" in such location, and of such materials, as they may deem expedient. [1892, 401, § 1.] The Superintendent apportions the cost to the several parcels of land, according to their frontage on the street in which the sidewalk is constructed. [1892, 401, § 3.] The order of the Mayor and Aldermen, and the apportionment of the Superintendent, in the operation of the law, take the place of the order and determination of the Street Commissioners, under the Act of 1891, as amended in 1892; otherwise, all proceedings, including the division of an unpaid assessment and the addition of interest thereto, are the same as when a street is constructed under the Board of Survey Act. This act [chapter 401, 1892] was repealed by chapter 437 of 1893, so that this department will have no connection with assessments for sidewalks built after the date of its passage, June 9, 1893.

SEWER ASSESSMENTS.

Chapter 402 of the Acts of 1892 applies to sewers in streets already built, and requires that when sewers are laid they shall be built when the Mayor and Aldermen so order, and be paid for by assessments based on frontage, made by the Superintendent of Streets [see chapter 256 of the Acts of 1894]; and the machinery of this act is in all other respects made to conform to that of the Board of Survey Act, with the following exceptions: Only lands within one hundred and twenty-five feet of the way in which the sewer is laid are included in the assessment. [1892, 402, § 5; 1892, 418 §§ 5, 6, 8, 9.] A drain for any land outside the line of one hundred and twenty-five feet can only enter the sewer "after the amount to be paid for an entry has been fixed by the Mayor and Aldermen." [1892, 402, § 5.] Interest shall not begin to run upon sewer assessments until after the expiration of thirty days from the com-

pletion of the sewer on account of which the assessment is made. [Chapter 227, Acts 1894.] When a sewer assessment is laid upon a church estate, or upon any other "parcel of land for which the owner is by law exempt from being taxed, as determined by the Assessors . . . on application to them" by such owner, the Collector is required to "suspend the collection of such assessment" until a new owner holds the land, when its amount is collected without interest. [1892, 402, § 4.] But if the owner of an estate where the collection of a sewer assessment has been suspended desires to enter the sewer, he can do so, "after the amount to be paid for" such entry "has been fixed by the Mayor and Aldermen," and when the estate passes to another owner, the original assessment, "less any payment made for an entry" into the sewer, "becomes due and payable," and must be collected, as if the day when the fee passed from grantor to grantee "were the date of the passage of the . . . order for making the sewer." [1892, 402, §§ 4, 5.] As the law now stands, it must follow that if the amount then found to be due is not paid, it is to be collected as is provided for other unpaid sewer assessments; that is, by ten annual instalments with interest. Section 9, of chapter 418, of the Acts of 1892 provides that when an unpaid special assessment is apportioned and added to a tax-bill, it may "be abated . . . as if a part of, and in the same manner as the city taxes." In an opinion dated December 8, 1892, the Corporation Counsel states that the power to make an abatement of such an assessment "commences only when the . . . assessment is included in the tax-bill, and can only be exercised in curing mistakes in figures, facts, or the law, and confers upon" the Assessors "no power to abate for any other than a legal reason."

By chapter 359 of the Acts of 1896, full power to abate sewer assessments is given to the Board of Street Commissioners, subject to the approval of the Mayor.

Chapter 426 of the Acts of 1897 approved May 22, 1897, provides that "no sewerage work shall hereafter be constructed except under authority of this act 'unless the same has been ordered to be constructed before the passage thereof, and that the Board of Street Commissioners from time to time, with the approval of the Mayor, may order that sewers and drains be constructed,' etc., and shall annually before the first day of July determine just and equitable sewerage charges to be paid by estates in said city for the construction, maintenance and operation of the sewerage works."

“The determination of such charges as aforesaid shall be final in all cases, and the amount thereof as determined for each estate shall be a lien thereon until paid, and said board shall notify the Board of Assessors of the amount thereof forthwith, after it has been determined, and the same shall be included in the next tax-bill on the estate transmitted by said board to the Collector, or in a tax-bill therefor if no other tax-bill is issued for such estate, and be collected as a part of the taxes on the estate.

“All sewers and connections ordered to be made in constructing any way under the authority of chapter 323 of the Acts of the year 1891, and acts in amendment thereof, or in addition thereto, shall be deemed to be constructed under the authority of this act, and the expenses thereof shall not be considered in determining the assessable cost of work to be assessed under authority of said acts.”

SPECIAL ASSESSMENTS.

Under the operation of the foregoing laws, the following amounts were certified to the Assessors by the City Collector, as remaining unpaid one year after the date of assessment:

Street construction assessments	.	.	\$37,884 20
For sewer assessments	.	.	\$83,327 71
Less amount paid before tax-bills were issued,			1,070 09
			<u>\$82,257 62</u>
The several assessments were duly apportioned, and a sum equal to nine per cent. of each assessment with the required interest was included in the tax-bills which were issued for the tax on the estates which were liable.			
The fourth apportionment of sewer assessments, certified in 1894, amounted to	.	\$3,897 67	
Interest	.	1,948 31	
		<u> </u>	\$5,845 98
The fourth apportionment of sidewalk assessments, certified in 1894, amounted to	.	\$5,435 35	
Interest	.	2,717 42	
		<u> </u>	8,152 77
Carried forward	.	.	<u>\$13,998 75</u>

<i>Brought forward</i>		\$13,998 75
The third apportionment of sewer assessments, certified in 1895, amounted to .	\$5,057 12	
Interest	2,528 73	
	<hr/>	7,585 85
The third apportionment of sidewalk assessments, cer- tified in 1895, amounted to .	\$166 51	
Interest	83 30	
	<hr/>	249 81
The third apportionment of assessments for street con- struction, certified in 1895, amounted to	\$1,931 43	
Interest	965 74	
	<hr/>	2,897 17
The second apportionment of sewer assessments, certified in 1896, amounted to .	\$7,747 95	
Interest	3,873 94	
	<hr/>	11,621 89
The second apportionment of sidewalk assessments, cer- tified in 1896, amounted to,	\$24 17	
Interest	12 08	
	<hr/>	36 25
The apportionment of sewer assessments, certified in 1897, amounted to . . .	\$7,405 76	
Interest	6,347 25	
	<hr/>	13,753 01
The apportionment of street construction assessments, certified in 1897, amounted to	\$3,409 28	
Interest	5,749 74	
	<hr/>	9,159 02
Total amount committed to Collector .		<hr/> <u>\$59,301 75</u>

Return of Assessed Polls to Registrars of Voters 1897.

WARDS.	Regular.	State Sup- plementary.	City Sup- plementary.	Total.
1.....	6,302	26	85	6,413
2.....	6,217	147	185	6,549
3.....	4,160	63	39	4,262
4.....	4,035	87	66	4,188
5.....	4,323	99	99	4,521
6.....	7,859	369	532	8,760
7.....	5,543	402	171	6,116
8.....	7,489	387	193	8,069
9.....	7,659	332	302	8,293
10.....	7,374	243	148	7,765
11.....	5,877	104	64	6,045
12.....	6,127	186	96	6,409
13.....	7,419	209	422	8,050
14.....	5,876	133	118	6,127
15.....	5,118	115	90	5,323
16.....	5,302	99	60	5,461
17.....	6,794	98	133	7,025
18.....	7,026	203	123	7,352
19.....	6,783	171	159	7,113
20.....	6,944	61	69	7,074
21.....	6,304	31	52	6,387
22.....	6,721	72	60	6,853
23.....	5,606	34	52	5,692
24.....	6,645	89	71	6,805
25.....	5,151	40	96	5,287
Totals.....	154,654	3,800	3,485	161,939

For the purpose of carrying out the provisions of chapter 61 of the Acts of 1895, in relation to the assessment of persons not assessed a poll-tax in the regular assessment, the Board held ten evening sessions previous to the close of registration for the State election and ten evening sessions previous to the close of registration for the City election in addition to their regular daily sessions.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The original appropriation was

\$141,000 00

Transferred from other appropriations

8,781 25

The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to

\$149,781 25

Respectfully submitted,

JOSHUA S. DUNCKLEE, *Chairman*,
 FRANK A. DREW, *Secretary*,
 JOHN J. MURPHY,
 JOHN M. MAGUIRE,
 GEORGE A. COMINS,
 EDWARD B. DAILY,
 SAMUEL HICHBORN,
 E. MERTAIN HATCH,

Assessors of the city of Boston.

APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED THERE TO FOR THE ASSESSMENT OF MAY 1, 1896.

District 1. — The whole of Ward 1. First Assistant Assessor, Charles A. Tilden; Second Assistant Assessor, Charles W. Odiorne.

District 2. — The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney; Second Assistant Assessor, John J. Lane.

District 3. — The whole of Ward 3. First Assistant Assessor, John J. Tague; Second Assistant Assessor, Benjamin F. Bowditch.

District 4. — The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk; Second Assistant Assessor, Charles W. Pearson.

District 5. — The whole of Ward 5. First Assistant Assessor, John Bryant; Second Assistant Assessor, Patrick Sullivan.

District 6. — That part of Ward 6 lying northerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Timothy J. Murphy; Second Assistant Assessor, Frank J. Enos.

District 7. — That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the centre lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues, to the Harbor Commissioners' line. First Assistant Assessor, Joseph D. Dillworth; Second Assistant Assessor, Allen J. McIntyre.

District 8. — That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Travers and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Washington streets to the boundary line of Ward 7. First Assistant Assessor, Edwin R. Spinney; Second Assistant Assessor, Edward A. Rogan.

District 9. — That part of Ward 7 lying northerly and easterly of a line beginning at the Mt. Washington-avenue bridge; thence by the centre lines of Mt. Washington avenue, Kneeland, Albany, Kingston, Summer and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Nathan P. Ryder; Second Assistant Assessor, Henry J. Ireland.

District 10. — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot, Kneeland, Albany, Kingston, Summer and Otis streets, Winthrop square and Devonshire street to the boundary line of Ward 6. First Assistant Assessor, Charles B. Hunting; Second Assistant Assessor, Howard E. Ackers.

District 11. — That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot and Kneeland streets and Mt. Washington avenue to Fort Point Channel. First Assistant Assessor, George W. Carr; Second Assistant Assessor, Cornelius J. McGillicuddy.

District 12. — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, Daniel A. Downey; Second Assistant Assessor, Michael J. Toumey.

District 13. — That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers and Cambridge streets to the boundary line of Ward 6. First Assistant Assessor, Thomas C. Butler; Second Assistant Assessor, Bernard J. McGowan.

District 14. — The whole of Ward 9. First Assistant Assessor, John J. Gartland; Second Assistant Assessor, Frederick A. H. Bennett.

District 15. — That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Patrick D. Sullivan; Second Assistant Assessor, John N. Jones.

District 16. — That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad and the centre line of Berkeley street to the boundary line of Ward 11. First Assistant Assessor, Harry O. Alexander; Second Assistant Assessor, John D. Kelly.

District 17. — That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, Frederick H. Temple; Second Assistant Assessor, James E. Gray.

District 18. — That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10. First Assistant Assessor, George Warren; Second Assistant Assessor, Richard A. Roach.

District 19. — The whole of Ward 12. First Assistant Assessor, George A. King; Second Assistant Assessor, Charles J. McHugh.

District 20. — The whole of Ward 13. First Assistant Assessor, Roger H. Scannell; Second Assistant Assessor, William A. Bunton.

District 21. — The whole of Ward 14. First Assistant Assessor, John C. Cook; Second Assistant Assessor, Henry J. McKee.

District 22. — The whole of Ward 15. First Assistant Assessor, Charles O. Burrill; Second Assistant Assessor, Frederick A. Breen.

District 23. — That part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, James I. Moore; Second Assistant Assessor, William H. Kemp.

District 24. — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets. First Assistant Assessor, Charles H. Snow; Second Assistant Assessor, John S. McDonough.

District 25. — The whole of Ward 17. First Assistant Assessor, Thomas H. Bond; Second Assistant Assessor, Patrick F. Hopkins.

District 26. — The whole of Ward 18. First Assistant Assessor, Edward W. Dolan; Second Assistant Assessor, John P. Geishecker.

District 27. — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, James P. Fox; Second Assistant Assessor, John J. Sullivan.

District 28. — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford Railroad to Prentiss street. First Assistant Assessor, Robert Culbert; Second Assistant Assessor, George W. Crocker.

District 29. — That part of Ward 20 lying northerly and easterly of a line beginning at the junction of Quincy and Columbia streets; thence by the centre lines of Columbia, Barrington and Bowdoin streets, Geneva avenue and Park street to the boundary line of Ward 24. First Assistant Assessor, John H. Donovan; Second Assistant Assessor, Edward W. Griggs.

District 30. — That part of Ward 20 lying southerly and westerly of a line beginning at the junction of Quincy and Columbia

streets; thence by the centre lines of Columbia, Barrington and Bowdoin streets, Geneva avenue and Park street to the boundary line of Ward 24. First Assistant Assessor, William B. Smart; Second Assistant Assessor, Duncan Robinson.

District 31. — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First Assistant Assessor, Alonzo F. Andrews; Second Assistant Assessor, Gerhard Kranefuss.

District 32. — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets; thence through Washington, Dale, Warren and Savin streets to the boundary line of Ward 16. First Assistant Assessor, John H. Griggs; Second Assistant Assessor, Edward Seaver.

District 33. — That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Henry W. Kelly; Second Assistant Assessor, Walter E. Merriam.

District 34. — That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to the boundary line of Ward 23. First Assistant Assessor, Frank S. Pratt; Second Assistant Assessor, Owen A. Magee.

District 35. — That part of Ward 23 lying northerly and westerly of a line beginning at the boundary line between Boston and Newton, thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, Edward P. Butler; Second Assistant Assessor, Oscar N. Fossett.

District 36. — That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford Railroad to Green street. First Assistant Assessor, John H. Giblin; Second Assistant Assessor, James A. Coutts.

District 37. — That part of Ward 23 lying southerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner, and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford Railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park. First Assistant Assessor, Michael F. Dolan; Second Assistant Assessor, Warren S. Davis.

District 38. — That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the ward line in Neponset river. First Assistant Assessor, William G. Bail; Second Assistant Assessor, William A. Chamberlain.

District 39. — That part of Ward 24 lying within the following-described lines: Beginning at the boundary line between Boston and Milton; thence by the centre lines of Washington, Morton, Corbett, Norfolk and Centre streets, Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the boundary line between Boston and Milton; thence by said boundary line to the point of beginning. First Assistant Assessor, William D. Lang; Second Assistant Assessor, James Warren.

District 40. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street; thence by the centre lines of Norfolk, Corbett, Morton and Washington streets to the boundary line between Boston and Milton. First Assistant Assessor, Francis N. Plummer; Second Assistant Assessor, John A. Dillon.

District 41. — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown; thence by the centre lines of North Beacon, Parsons, Washington and Cambridge streets to Charles river. First Assistant Assessor, Benjamin M. Fiske; Second Assistant Assessor, Patrick F. Carley.

District 42. — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston; thence by the centre lines of Cambridge, Washington, Parsons and North Beacon streets to Charles river. First Assistant Assessor, George W. Warren; Second Assistant Assessor, J. Harris Aubin.

TABLE A.

Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls as determined by the Board of Assessors, when the Rate of Taxation was fixed for 1891 to 1897, both years inclusive.

YEAR.	Polls.	Valuation.	Rate.	Tax including Overlay.
1891	{ Female, 411 Male, 132,809 }	{ \$855,069,415 }	\$12 60	\$11,039,689 12
1892	{ Female, 735 Male, 136,375 }	{ 893,975,704 }	12 90	11,805,404 08
1893	139,703	924,093,751	12 80	12,107,806 00
1894	139,789	928,109,042	12 80	12,159,373 00
1895	142,460	951,367,928	12 80	12,462,429 48
1896	148,477	981,269,914	12 90	12,955,335 88
1897	154,654	1,012,582,209	13 00	13,472,876 72

TABLE B.

WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.	WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.
1	1897	\$4,225,250	\$6,707,800	\$10,933,050	15	1897	3,298,200	5,477,400	8,775,600
	1896	4,216,850	6,436,000	10,652,850		1896	3,291,700	5,342,000	8,633,700
2	1897	5,069,300	6,282,100	11,351,400	16	1897	4,675,300	8,266,100	12,941,400
	1896	5,073,050	6,117,400	11,190,450		1896	4,515,400	7,831,200	12,346,600
3	1897	4,546,500	3,947,000	8,493,500	17	1897	6,987,200	8,876,600	15,863,800
	1896	4,086,200	3,848,700	7,934,900		1896	6,751,500	8,229,500	14,981,000
4	1897	6,060,900	4,524,700	10,585,600	18	1897	8,423,400	7,639,700	16,063,100
	1896	5,842,300	4,424,500	10,266,800		1896	7,688,900	7,494,500	15,183,400
5	1897	6,733,600	5,463,100	12,196,700	19	1897	10,815,800	8,855,200	19,671,000
	1896	6,746,400	5,428,300	12,174,700		1896	10,142,900	8,281,600	18,424,500
6	1897	76,115,100	31,902,400	108,017,500	20	1897	10,610,600	15,191,700	25,802,300
	1896	72,849,200	31,264,800	104,114,000		1896	9,799,000	13,620,200	23,419,200
7	1897	140,758,000	48,389,100	189,147,100	21	1897	9,914,500	14,529,600	24,444,100
	1896	131,666,200	48,313,700	179,979,900		1896	9,698,200	14,080,600	23,778,800
8	1897	14,815,000	10,457,600	25,272,600	22	1897	8,830,300	11,032,300	19,862,600
	1896	14,579,600	10,249,900	24,829,500		1896	8,578,500	10,129,500	18,708,000
9	1897	11,875,600	13,129,700	25,005,300	23	1897	10,108,900	9,195,700	19,304,600
	1896	11,834,600	12,721,900	24,556,500		1896	9,594,800	8,564,400	18,159,200
10	1897	25,654,500	21,617,900	47,272,400	24	1897	9,047,600	14,101,700	23,149,300
	1896	24,625,600	20,601,300	45,226,900		1896	8,098,900	12,683,600	20,782,500
11	1897	53,491,600	42,337,200	95,828,800	25	1897	12,335,000	9,262,600	21,597,600
	1896	52,593,700	41,133,400	93,727,100		1896	11,798,500	8,701,000	20,499,500
12	1897	9,665,400	14,115,000	23,780,400	Totals.	1897	468,406,850	335,453,700	803,860,550
	1896	9,504,400	13,931,500	23,435,900		1896	447,169,700	323,092,000	770,261,700
13	1897	10,788,000	7,571,100	18,359,100		1895	433,694,900	311,056,150	744,751,050
	1896	10,057,400	7,359,900	17,417,300		1894	422,132,850	301,611,000	723,743,850
14	1897	3,561,300	6,580,400	10,141,700		1893	417,280,175	290,482,100	707,762,275
	1896	3,535,900	6,302,600	9,838,500		1892	399,170,175	281,109,700	680,279,875
						1891	381,299,825	268,938,550	650,238,375

TABLE C.

WARDS.	Total Polls.	Of which Polls only.	Poll-tax Pay- ers owning Property.	Residents on Property. Individuals.	Non-residents on property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trustees, all others, on Property.
1.....	6,302	5,384	918	1,874	349	220	27
2.....	6,217	5,681	536	1,254	194	233	32
3.....	4,160	3,759	401	866	116	147	11
4.....	4,035	3,612	423	898	212	239	24
5.....	4,323	3,990	333	707	67	245	15
6.....	7,859	7,353	506	1,847	99	1,923	37
7.....	5,543	5,353	190	624	685	2,175	88
8.....	7,489	6,955	534	764	222	443	57
9.....	7,659	7,369	290	1,061	104	227	7
10.....	7,374	6,714	660	1,356	185	359	30
11.....	5,877	4,290	1,587	2,820	312	1,403	115
12.....	6,127	5,570	557	1,463	76	346	13
13.....	7,419	7,105	314	811	41	426	4
14.....	5,876	5,311	565	1,148	70	260	14
15.....	5,118	4,451	667	1,430	72	168	27
16.....	5,302	4,729	573	1,689	27	147	7
17.....	6,794	6,262	532	1,093	74	240	2
18.....	7,026	6,600	426	867	83	241	10
19.....	6,783	6,119	664	1,443	95	277	12
20.....	6,944	5,574	1,370	2,976	124	458	7
21.....	6,304	5,209	1,095	2,316	95	517	11
22.....	6,721	5,797	924	2,373	93	297	4
23.....	5,606	4,138	1,468	3,378	500	408	21
24.....	6,645	5,404	1,241	3,091	357	585	15
25.....	5,151	4,327	824	1,409	222	115	12
Totals	154,654	137,056	17,598	39,558	4,474	12,099	602

TABLE D.

POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Population by State census of 1875—341,919. United States census of 1880—362,839. State census of 1885—390,393.
United States census of 1890—448,477. State census of 1895—494,205.

Valuation and Rate.				Gain or Loss as compared with preceding Year.							
YEAR. ¹	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		TOTAL.		YEAR. ¹
					Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	
1877.....	\$481,407,200	\$205,433,386	\$686,840,586	\$13 10	.....	\$44,750,700	.....	\$17,404,924	.....	\$62,155,624	.....1877
1878.....	440,375,900	190,070,966	630,446,866	12 80	.....	41,031,300	.....	15,362,420	.....	56,393,720	.....1878
1879.....	428,777,000	184,545,692	613,322,692	12 50	.....	11,598,900	.....	5,525,274	.....	17,124,174	.....1879
1880.....	437,370,100	202,092,395	639,462,495	15 20	.....	.....	.....	.....	.....	.....	.....1880
1881.....	455,388,600	210,165,997	665,554,597	13 90	\$8,593,100	.....	\$17,546,703	.....	\$26,139,803	.....	.....1881
1882.....	467,704,150	204,703,812	672,497,962	15 10	18,018,500	.....	8,073,502	.....	26,092,102	.....	.....1882
1883.....	478,318,900	204,113,771	682,432,671	14 50	12,315,550	.....	.....	.....	6,853,365	.....	.....1883
1884.....	488,130,600	194,526,058	682,656,658	17 00	10,614,750	.....	.....	.....	10,024,709	.....	.....1884
1885.....	495,973,400	189,605,672	685,579,072	12 80	9,811,700	.....	.....	.....	223,987	.....	.....1885
1886.....	517,503,275	193,118,060	710,621,335	12 70	7,842,800	.....	.....	.....	2,922,414	.....	.....1886
1887.....	547,171,175	200,471,342	747,642,517	13 40	21,529,875	.....	.....	.....	25,042,263	.....	.....1887
1888.....	563,013,275	201,439,273	764,452,548	13 40	29,667,900	.....	.....	.....	37,021,182	.....	.....1888
1889.....	593,799,975	201,633,769	795,433,744	12 90	15,842,100	.....	.....	.....	16,810,031	.....	.....1889
1890.....	619,990,275	202,051,525	822,041,800	13 30	30,786,700	.....	.....	.....	30,981,196	.....	.....1890
1891.....	650,238,375	204,831,040	855,069,415	12 60	26,190,300	.....	.....	.....	26,608,056	.....	.....1891
1892.....	680,279,875	213,695,829	893,975,704	12 90	30,248,100	.....	.....	.....	33,027,615	.....	.....1892
1893.....	707,762,275	216,331,476	924,093,751	12 80	30,041,500	.....	.....	.....	38,906,288	.....	.....1893
1894.....	723,743,850	204,365,192	928,109,042	12 80	27,482,400	.....	.....	.....	30,118,048	.....	.....1894
1895.....	744,751,050	206,616,878	951,367,928	12 80	15,981,575	.....	.....	.....	4,015,291	.....	.....1895
1896.....	770,261,700	211,008,213	981,269,914	12 90	21,007,200	.....	.....	.....	23,258,886	.....	.....1896
1897.....	803,860,550	208,721,659	1,012,582,209	13 00	25,510,650	.....	.....	.....	29,902,005	.....	.....1897
					33,598,850	.....	.....	.....	31,312,296	.....

¹ Included in the total valuation of 1865, and all subsequent years, was an assessment upon corporations chartered by the Commonwealth of Massachusetts, for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation:

In 1882, 175 corporations were assessed as follows:		Real Estate. Machinery.		Total.	
1883, 198	.....	\$45,754,600	\$3,275,300	\$49,029,900	.....
1884, 215	.....	46,727,300	4,421,100	51,148,400	.....
1885, 278	.....	47,866,200	4,795,900	52,662,100	.....
1886, 226	.....	48,556,800	5,249,000	53,805,800	.....
1887, 225	.....	50,003,400	5,505,300	55,508,700	.....
1888, 228	.....	52,633,600	5,254,000	57,887,600	.....
1889, 225	.....	53,358,300	5,941,900	59,300,200	.....
1890, 235	.....	59,538,900	5,860,100	65,399,000	.....
1891, 235	.....	64,358,300	6,128,200	70,486,500	.....
1892, 236	.....	69,634,000	5,864,800	75,498,800	.....
1893, 251	.....	71,906,800	6,421,100	78,327,900	.....
	.....	74,882,200	7,259,100	82,141,300	.....

In 1894, 269 corporations were assessed as follows:
" 1895, 279 " " " \$80,571,000 \$88,672,500
" 1896, 287 " " " 82,453,650 91,470,650
" 1897, 279 " " " 83,740,200 95,254,400
" " " 85,338,350 97,682,950

The City of Charlestown and Towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874. Valuation of Charlestown in 1873 was \$26,016,100 real, \$9,273,582 personal; total \$35,289,682. Valuation of West Roxbury in 1873 was \$16,254,350 real, \$5,894,250 personal; total, \$22,148,600. Valuation of Brighton in 1873 was \$11,964,450 real, \$2,584,081 personal; total \$14,548,531. By the U.S. census of 1870, the population of Charlestown was 28,323 West Roxbury " 8,683 Brighton " 4,967

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was \$765,818,213.

² In consequence of the Act of 1881 (taking effect in 1882), exempting money loaned on mortgage of real estate, the personal estate valuation receded, notwithstanding large gains were made upon the other items of personal estate.

TABLE E.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the city of Boston, as of the first day of May, for Thirty-five Years, 1863 to 1897 inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. of Increase or Decrease in ten years.
1863 and 1873 ¹	\$302,507,200	\$693,831,400	\$391,324,200	.....	129.36
1864 and 1874 ³	332,449,900	798,755,050	466,305,150	.....	140.26
1865 and 1875.....	371,892,775	793,961,895	422,069,120	.....	113.49
1866 and 1876.....	415,362,345	748,996,210	333,633,865	.....	80.00
1867 and 1877.....	444,946,100	686,840,586	241,894,486	.....	54.37
1868 and 1878 ¹	493,573,700	630,446,866	136,873,166	.....	27.73
1869 and 1879.....	549,511,600	613,322,691	63,811,091	.....	11.61
1870 and 1880 ²	584,089,400	639,462,495	55,373,095	.....	9.48
1871 and 1881.....	612,663,550	665,554,597	52,891,047	.....	8.63
1872 and 1882.....	682,724,300	672,497,962	.....	\$10,226,339	1.50
1873 and 1883.....	693,831,400	682,432,671	.....	11,398,729	1.64
1874 and 1884 ³	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885.....	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886.....	748,996,210	710,621,360	.....	38,374,850	5.12
1877 and 1887.....	686,840,586	747,642,517	60,801,931	.....	8.85
1878 and 1888.....	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889.....	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890.....	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891.....	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892.....	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893.....	682,432,671	924,093,751	241,661,080	.....	35.41
1884 and 1894.....	682,696,657	928,109,042	245,452,447	.....	35.95
1885 and 1895.....	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896.....	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897.....	747,642,517	1,012,582,209	264,939,692	.....	35.44

¹The City of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

²The Town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

³The City of Charlestown, with a valuation of \$35,289,682, the Town of West Roxbury, with \$22,148,600 valuation, and the Town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County, and City authorities to the Assessors. For detail see page 2.

The warrant to the Collector determines the rate of taxation, for amount of which see page 2.

YEAR.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per \$1,000.		TOTAL.
				State.	City and County.	
1878.....	\$412,740	\$7,466,410	\$7,879,150	\$0 67	\$12 13	\$12 80

YEAR	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			TOTAL.
					State.	County	City.	
1879 ¹ ..	\$206,370	\$369,200	\$6,916,940	\$7,492,510	\$0 20	\$0 46	\$11 84	\$12 50
1880 ..	619,110	260,000	8,587,786	9,466,896	0 86	0 27	14 07	15 20
1881 ..	619,110	260,000	8,173,282	9,052,392	0 81	0 25	12 84	13 90
1882 ..	825,480	291,200	8,798,073	9,914,753	1 12	0 29	13 69	15 10
1883 ..	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 50	14 50
1884 ..	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71	17 00
1885 ..	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82	12 80
1886 ..	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887 ..	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888 ..	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889 ..	² 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890 ..	673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891 ..	581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892 ..	680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90
1893 ..	964,336	808,377	9,900,660	11,673,373	0 92	0 75	11 13	12 80
1894 ..	811,337	867,396	10,034,358	11,713,091	0 75	0 81	11 24	12 80
1895 ..	652,490	924,725	10,489,653	12,066,868	0 55	0 85	11 40	12 80
1896 ..	702,379	942,879	10,837,292	12,482,550	0 58	0 84	11 48	12 90
1897 ..	870,442	1,135,836	10,975,360	12,981,638	0 73	1 00	11 27	13 00

¹ Chapter 299 of the Acts of the year 1879 (now section 48 of chapter 11, Public Statutes) required that the State Tax and County Tax should be assessed on polls, *provided* that each of such taxes shall not exceed the sum of one dollar (two dollars for the entire tax upon each poll). The excess above the amount so raised must be assessed on property. In the above table the sums stated in the columns of STATE TAX and COUNTY TAX, respectively, are the whole amounts required to be raised, and the figures in the columns of RATE show the amount per \$1,000 for which *property* was assessed to make up the deficiency after the polls had been assessed at one dollar each for State and County purposes.

² The amount of the State Tax for the year 1889, and of those following, includes the special assessments for Armories, Metropolitan Sewers and the abolition of Grade Crossings, with the exception of 1896 sewerage assessment which appears in 1897.

TABLE G.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN BOSTON, MAY 1, 1897.

VALUE.					No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000.....					2,443		
" \$1,000 and less than \$2,000					8,044		
" 2,000 " " "				3,000	10,722		
" 3,000 " " "				4,000	9,890		
" 4,000 " " "				5,000	7,648	3	5
" 5,000 " " "				6,000	5,314	1	15
" 6,000 " " "				7,000	3,688		13
" 7,000 " " "				8,000	2,456		12
" 8,000 " " "				9,000	1,909		18
" 9,000 " " "				10,000	1,566		28
" 10,000 " " "				11,000	1,133	2	22
" 11,000 " " "				12,000	836		18
" 12,000 " " "				13,000	635		14
" 13,000 " " "				14,000	450	1	14
" 14,000 " " "				15,000	404		12
" 15,000 " " "				16,000	343	1	22
" 16,000 " " "				17,000	326	2	21
" 17,000 " " "				18,000	246		7
" 18,000 " " "				19,000	264		18
" 19,000 " " "				20,000	215	1	20
" 20,000 " " "				21,000	189		6
" 21,000 " " "				22,000	156	1	8
" 22,000 " " "				23,000	159		14
" 23,000 " " "				24,000	114		12
" 24,000 " " "				25,000	121	1	5
" 25,000 " " "				26,000	100		14
" 26,000 " " "				27,000	91	1	3
" 27,000 " " "				28,000	98	1	5
" 28,000 " " "				29,000	91		8
" 29,000 " " "				30,000	82		6
" 30,000 " " "				31,000	73	1	7
" 31,000 " " "				32,000	77	1	9
" 32,000 " " "				33,000	74		6
" 33,000 " " "				34,000	46		6
" 34,000 " " "				35,000	54	1	7
" 35,000 " " "				36,000	54		5
" 36,000 " " "				37,000	57		8
" 37,000 " " "				38,000	48		7
" 38,000 " " "				39,000	37		5
" 39,000 " " "				40,000	39	1	
" 40,000 " " "				41,000	30	1	6
" 41,000 " " "				42,000	43		1
" 42,000 " " "				43,000	32		5
" 43,000 " " "				44,000	30		3
" 44,000 " " "				45,000	22		4
" 45,000 " " "				46,000	27		3
" 46,000 " " "				47,000	21	1	3
" 47,000 " " "				48,000	29		1
" 48,000 " " "				49,000	26		3
" 49,000 " " "				50,000	16	1	
" 50,000 " " "				51,000	25		5
" 51,000 " " "				52,000	25		2
" 52,000 " " "				53,000	16		3
" 53,000 " " "				54,000	18		
" 54,000 " " "				55,000	19	1	1
" 55,000 " " "				56,000	27		3
" 56,000 " " "				57,000	10	1	2
" 57,000 " " "				58,000	21		
" 58,000 " " "				59,000	14		
" 59,000 " " "				60,000	9		1
" 60,000 " " "				61,000	12	1	2
" 61,000 " " "				62,000	9	1	1
" 62,000 " " "				63,000	6	1	1
" 63,000 " " "				64,000	4	1	1
" 64,000 " " "				65,000	5		1
" 65,000 " " "				66,000	7		6
" 66,000 " " "				67,000	10		
Carried forward.....					60,805	28	458

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS)
IN BOSTON, MAY 1, 1897. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	60,805	28	458
Value \$67,000 and less than \$68,000	7		
“ 68,000 “ “ “ 69,000	11		3
“ 69,000 “ “ “ 70,000	1		
“ 70,000 “ “ “ 71,000	6		1
“ 71,000 “ “ “ 72,000	8		2
“ 72,000 “ “ “ 73,000	7		2
“ 73,000 “ “ “ 74,000	7	1	1
“ 74,000 “ “ “ 75,000	2		1
“ 75,000 “ “ “ 76,000	8	1	1
“ 76,000 “ “ “ 77,000	2		
“ 77,000 “ “ “ 78,000	3		
“ 78,000 “ “ “ 79,000	5	1	1
“ 79,000 “ “ “ 80,000		1	1
“ 80,000 “ “ “ 81,000	1	1	2
“ 81,000 “ “ “ 82,000	3		1
“ 82,000 “ “ “ 83,000	3		
“ 83,000 “ “ “ 84,000	2		
“ 84,000 “ “ “ 85,000	2	1	2
“ 85,000 “ “ “ 86,000	1		1
“ 86,000 “ “ “ 87,000	2		2
“ 87,000 “ “ “ 88,000	2		
“ 88,000 “ “ “ 89,000	1	2	
“ 89,000 “ “ “ 90,000	2	1	1
“ 90,000 “ “ “ 91,000	4		6
“ 91,000 “ “ “ 92,000	1		2
“ 92,000 “ “ “ 93,000	5		1
“ 93,000 “ “ “ 94,000	1	1	2
“ 94,000 “ “ “ 95,000	2		
“ 95,000 “ “ “ 96,000	1		
“ 96,000 “ “ “ 97,000	1		2
“ 97,000 “ “ “ 98,000	2	1	1
“ 98,000 “ “ “ 99,000	1		1
“ 99,000 “ “ “ 100,000	1		1
25-27 Temple Place } 100 Beacon Street }	100,000	2	2
101,000			2 { Albany House. Hotel Clarendon. Hotel Grosvenor. Charles, corner Cam- bridge Street. Hotel Oregon. 290 Commonwealth Ave.
45 Beacon Street } 347 Beacon Street }	103,000	2	
412 Beacon Street } 20 Gloucester Street }	104,000	2	
107,000		1	1 { Alpha Hotel. Hotel Glendon. Hotel Bellevue. Hotel Gladstone. Hotel Graffam. Hotel Inverness. Hotel Comfort. Hotel Dartmouth.
1 Bulfinch Street... .. } 1 Raleigh Street..... }	110,000	3	1
24 Charlesgate East }			5
111,000			1
257 Commonwealth Avenue.. 112,000	1		
190 Kneeland Street..... } 5 Commonwealth Avenue }	114,000	3	
274 Beacon Street..... }			
199 Commonwealth Avenue.. 115,000	1		1 Hotel Norwood.
273 Commonwealth Avenue.. 117,000	1		1 224 Marlboro’.
239-241 Federal Street..... 120,000	1	1	Hotel Essex.
287 Commonwealth Avenue.. 121,000	1		1 Hotel Westland.
123,000			2 { Hotel Ericson. Hotel Adelphi.
124,000		1	New Marlboro’ Hotel.
126,000			1 Hotel Imperial.
1 Park Street..... 127,000	1		
129,000		1	1 { Hotel Winthrop. Hotel Edinburgh.
130,000		1	Bixby House.
133,000		1	The Bartol.
134,000			1 Hotel Lafayette.
27 Commonwealth Avenue.. 135,000	1		
<i>Carried forward</i>	60,929	48	515

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS)
IN BOSTON, MAY 1, 1897. — *Concluded.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	60,929	48	515
801-805 Washington Street... \$138,000	1		
139,000			1 Hotel Royal.
6 Somerset }			
791-799 Washington Street. } 140,000	3	1	1 { Falmouth House.
261 Clarendon Street..... }			1 { Hotel Colonial.
32 Hereford Street 142,000	1		
299 Berkeley Street ... 145,000	1		1 Hotel Chesterfield.
150,000			1 Hotel Madison.
22 Fairfield Street..... 153,000	1		
29 Beacon Street }			
30 Beacon Street }	2		
155,000			
156,000			1 Hotel Waquoit.
17 Gloucester Street 160,000	1		1 Hotel Windmere.
161,000		1	Hotel Rexford.
162,000			1 Hotel Austerfield.
168,000			1 Exeter Chambers.
170,000			1 Hotel Clifton.
448 Beacon Street..... 174,000	1		
66 Beacon Street..... 177,000	1		
180,000			1 Hotel Belvoir.
190,000		1	Coolidge House.
191,000			1 Hotel Ludlow.
194,000			1 Hotel Hamilton.
196,000			1 Hotel Sanford.
355 Commonwealth Avenue. 200,000	1		1 Waverley House.
203,000		1	Hotel Bowdoin.
213,000		1	Hotel Plaza.
214,000			1 Hotel Newbury.
215,000			1 Haddon Hall.
217,000			1 Hotel Cluny.
12 Arlington Street..... 220,000	1		
227,000			1 Hotel Van Rensselaer.
228,000		1	Boston Tavern.
229,000		1	New England House.
306 Dartmouth Street..... 230,000	1		
235,000		2	{ Continental Block.
245,000		1	{ 366 Commonwealth Ave.
249,000		1	Brigham's Hotel.
250,000		1	Hotel Reynolds.
260,000		1	Crawford House.
264,000		1	Clark's Hotel.
270,000		1	Hotel Bristol.
274,000		1	Castle Square Hotel.
275,000		1	Hotel Agassiz.
280,000		1	Hotel Empire.
286,000		1	Hotel Tuileries.
300,000		1	1 The Warren.
303,000		1	1 { Hotel Marlborough.
306,000		1	1 { Langham Hotel.
307,000		1	Hotel Ilkley.
315,000		1	Hotel Victoria.
321,000		1	Revere House.
325,000		1	1 Hoffman House.
331,000		1	1 Hotel Kensington.
337,000		1	1 Hotel Tudor.
372,000		1	The Nottingham.
375,000		1	1 Hotel Oxford.
379,000		1	Copley Square Hotel.
417,000		1	1 The Charlesgate.
474,000		1	American House.
519,000		1	Hotel Savoy.
539,000		1	Thorndike.
582,000		1	1 Trinity Court.
585,000		1	1 Hotel Berkeley.
665,000		1	Quincy House.
700,000		1	1 Hotel Pelham.
800,000		1	Hotel Vendome.
880,000		1	Hotel Brunswick.
891,000		1	Young's Hotel.
1,281,000		1	Adams House.
1,374,000		1	United States Hotel.
		1	Hotel Touraine.
		1	Parker House.
Grand totals.....	60,944	78	548

Valuation of Land and Buildings by Wards in 1876 and 1895.

As the valuations of the city for 1895 were made for the last time on the basis of the old ward lines which have existed since 1876, the following tables will show the separate valuations of the land and buildings in each ward for the years 1876 and 1895, and also the gains and losses by wards in the land, buildings, and total valuation.

	1876.			1895.		
	Value land.	Value buildings.	Total value.	Value land.	Value buildings.	Total value.
Ward 1.....	\$3,608,775	\$3,663,125	\$7,271,900	\$4,432,050	\$6,649,200	\$11,081,250
Ward 2.....	4,986,700	4,582,400	9,569,100	4,840,550	5,530,150	10,370,700
Ward 3.....	3,260,500	2,860,800	6,121,300	4,029,400	3,804,900	7,834,300
Ward 4.....	5,000,600	3,143,500	8,144,100	5,842,800	4,208,400	10,051,200
Ward 5.....	6,692,700	3,979,800	10,672,500	6,748,800	5,304,700	12,053,500
Ward 6.....	28,889,800	12,~22,400	41,712,200	34,151,700	16,889,300	51,041,000
Ward 7.....	20,464,600	9,695,200	30,159,800	26,263,000	11,361,900	37,624,900
Ward 8.....	4,874,600	4,112,000	8,986,600	5,272,100	4,930,500	10,202,600
Ward 9.....	9,543,100	9,450,100	18,993,200	8,928,000	8,253,600	17,181,600
Ward 10.....	56,836,000	25,731,600	82,568,200	102,216,700	30,150,300	132,367,000
Ward 11.....	23,839,400	23,437,600	47,277,000	49,602,100	43,305,400	92,907,500
Ward 12.....	34,600,200	17,739,400	52,339,600	39,776,800	22,546,600	62,323,400
Ward 13.....	8,174,800	5,192,600	13,367,400	9,201,500	6,462,300	15,663,800
Ward 14.....	5,688,200	6,067,500	11,755,700	4,984,800	8,839,900	13,824,700
Ward 15.....	3,884,600	3,684,100	7,568,700	3,418,900	4,794,900	8,213,800
Ward 16.....	8,765,300	6,680,600	15,415,900	9,008,200	7,654,200	16,662,400
Ward 17.....	9,079,300	10,163,200	19,242,500	7,693,400	10,822,000	18,515,400
Ward 18.....	8,403,000	12,658,600	21,061,600	8,048,700	11,896,800	19,945,500
Ward 19.....	7,636,900	5,528,300	13,165,200	7,315,000	6,810,200	14,125,200
Ward 20.....	10,577,700	5,941,100	16,518,800	8,710,900	12,531,200	21,242,100
Ward 21.....	12,602,900	8,293,000	20,895,900	12,670,400	17,555,700	30,226,100
Ward 22.....	11,382,800	4,171,300	15,554,100	26,825,100	13,763,400	40,588,500
Ward 23.....	11,755,500	6,067,200	17,822,700	15,383,400	14,758,900	30,142,300
Ward 24.....	12,737,400	7,752,100	20,489,500	17,221,300	24,142,400	41,363,700
Ward 25.....	6,847,400	2,607,000	9,454,400	11,109,300	8,089,300	19,198,600
Totals.....	\$320,133,375	\$206,024,525	\$526,157,900	\$433,694,900	\$311,056,150	\$744,751,050

Gains and Losses by Wards, 1876 and 1895.

	Land. Gain or loss.	Buildings. Gain or loss.	Total. Gain or loss.
Ward 1	\$823,275	\$2,986,075	\$3,809,350
Ward 2	¹ 146,150	947,750	801,600
Ward 3	768,900	944,100	1,713,000
Ward 4	842,200	1,064,900	1,907,100
Ward 5	56,100	1,324,900	1,381,000
Ward 6	5,261,900	4,066,900	9,328,800
Ward 7	5,798,400	1,666,700	7,465,100
Ward 8	397,500	818,500	1,216,000
Ward 9	¹ 615,100	¹ 1,196,500	¹ 1,811,600
Ward 10	45,380,100	4,418,700	49,798,800
Ward 11	25,762,700	19,867,800	45,630,500
Ward 12	5,176,600	4,807,200	9,983,800
Ward 13	1,026,700	1,269,700	2,296,400
Ward 14	¹ 703,400	2,772,400	2,069,000
Ward 15	¹ 465,700	¹ 1,110,800	645,100
Ward 16	242,900	973,600	1,216,500
Ward 17	¹ 1,385,900	658,800	¹ 727,100
Ward 18	¹ 354,300	¹ 761,800	¹ 1,116,100
Ward 19	¹ 321,900	1,281,900	960,000
Ward 20	¹ 1,866,800	6,590,100	4,723,300
Ward 21	67,500	9,262,700	9,330,200
Ward 22	15,442,300	9,592,100	25,034,400
Ward 23	3,627,900	8,691,700	12,319,600
Ward 24	4,483,900	16,390,300	20,874,200
Ward 25	4,261,900	5,482,300	9,744,200
Totals	\$113,561,525	\$105,031,625	\$218,593,150

¹ Loss.

TABLE H.

STATISTICS OF BOSTON, MAY 1, 1897.

WARD.	Number of Dwelling- Houses.	No. Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscella- neous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh Land and Flats.	Value of Marsh Land and Flats.
1	2,913	56	\$192,600	...	1	15	...	217	385	...	22,592,849	12,245,516	\$886,300	38,887,080	\$215,500
2	2,225	26	30,700	1	...	7	...	345	400	...	10,015,687	785,622	134,800	6,283,131	906,100
3	1,632	26	55,100	3	...	6	...	186	548	...	6,405,935	39,129	27,200	826,343	290,390
4	1,883	48	89,200	1	...	5	...	408	839	...	8,144,690	385,716	106,000	2,032,640	38,700
5	1,532	23	147,000	1	...	...	50	104	715	...	5,199,643	227,237	238,200	...	...
6	1,495	22	197,600	13	16	2	1,336	203	1,127	...	6,820,373	23,732	253,700	695,893	298,100
7	1,405	69	728,100	23	21	...	1,243	113	1,510	...	9,270,324	1,262,643	6,721,200	512,637	615,100
8	1,749	64	340,100	7	14	4	45	204	...	...	3,838,166	66,278	219,900	371,153	378,500
9	1,831	47	267,200	6	85	10	32	152	120	...	5,300,104	249,732	321,000	135,717	26,100
10	2,145	28	229,000	9	125	14	44	114	696	...	10,029,108	3,124,447	6,525,800	...	...
11	2,866	68	1,107,200	7	36	21	52	162	358	...	12,621,748	5,276,355	9,436,700	2,009,872	1,484,000
12	2,248	85	637,400	1	38	5	4	66	150	...	4,752,912	233,711	361,000	...	...
13	2,361	49	89,200	...	...	5	40	260	439	...	13,680,626	1,062,303	620,500	1,855,021	142,600
14	2,425	114	255,500	1	3	13	8	160	334	...	8,994,687	2,440,797	607,000	4,323,561	89,650
15	2,303	105	249,100	1	5	6	24	219	659	...	8,920,591	1,123,995	31,000	4,178,519	133,300
16	2,478	103	438,200	...	43	...	20	89	305	17	15,461,650	4,452,776	936,500	7,837,513	325,900
17	2,479	68	301,100	...	40	26	...	179	883	2	12,846,085	3,087,209	854,300	4,920,836	110,800
18	2,311	55	203,200	...	47	6	207	147	153	...	6,049,705	921,583	927,500	...	...
19	2,409	62	338,800	1	19	17	...	206	798	28	22,999,537	13,265,054	4,852,100	13,103,884	73,500
20	3,848	180	862,800	...	21	72	19	421	381	62	50,855,288	23,900,248	4,185,700	...	...
21	3,127	155	850,300	...	24	10	27	120	158	...	21,565,730	6,701,487	2,441,900	...	...
22	2,781	123	515,600	...	...	49	9	298	501	3	24,816,032	6,675,871	1,964,700	...	...
23	3,438	150	445,900	...	...	40	59	579	683	39	197,004,299	170,321,939	7,435,300	...	56,400
24	3,936	264	1,227,500	...	3	82	46	698	740	124	104,443,691	70,176,279	3,969,800	9,904,956	140,000
25	3,127	107	495,000	2	6	26	58	766	823	62	79,461,430	64,409,724	7,618,200	8,014,413	...
Total	60,947	2,127	\$10,293,400	78	548	441	3,323	6,466	13,905	337	672,090,890	392,459,383	\$61,676,300	105,893,169	\$5,234,550

The figures given in the above table relate to property and areas that are assessed (see foot-note, page 3). A large amount of property, streets, parks, squares, etc., covering extensive tracts of land, is excluded from this statement, as they are exempt from taxation. Some of the larger areas of untaxed property are given below.

PUBLIC PARKS.

Flats, piers, and similar structures are excluded from this Supplementary Table, which includes only the areas of available upland.					Acres.				Acres.
Islands in the harbor owned by the city...									
Islands in the harbor owned by the United States.....									1,301
United States Navy Yard (including timber docks).....									77
Lands owned by the Commonwealth of Massachusetts.....									71
									46
									26
									18
									14
									14
									11
									10

Valuation of Property.

Rate of Taxation, and the Number of Polls, as shown in the Assessment of Taxes in the city of Boston from 1822 to 1897, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation	Ratable Polls.	Population.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7.30	8,800	
1823.....	44,896,800	25,367,000	19,529,800	7.00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8.50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7.00	11,660	58,277
1826.....	59,449,200	34,203,000	25,246,200	7.00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7.00	12,442	
1828.....	61,523,200	35,908,000	25,615,200	7.10	12,535	
1829.....	61,068,000	36,953,800	24,104,200	7.90	13,495	
1830.....	59,586,000	36,960,000	22,626,000	8.10	13,096	61,392
1831.....	60,698,200	37,675,000	23,023,200	7.90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8.20	14,184	
1833.....	70,477,200	49,966,400	29,510,800	8.50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9.40	15,137	
1835.....	79,302,600	47,552,800	31,789,800	9.70	16,188	78,603
1836.....	88,265,000	53,370,000	34,895,000	9.50	16,719	
1837.....	89,583,800	56,311,600	33,272,200	10.00	17,182	
1838.....	90,231,600	57,372,400	32,859,200	9.80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11.30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11.00	17,966	93,383
1841.....	98,006,600	61,963,000	36,048,600	12.00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5.70	¹ 19,636	
1843.....	110,046,000	67,673,400	42,372,600	6.20	¹ 20,063	
1844.....	118,450,300	72,048,000	46,402,300	6.00	¹ 22,339	
1845.....	135,948,700	81,991,400	53,957,300	5.70	24,287	114,366
1846.....	148,839,600	90,119,600	58,720,000	6.00	25,974	
1847.....	162,360,400	97,764,500	64,595,900	6.00	27,008	
1848.....	167,728,000	100,403,200	67,324,800	6.50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6.50	28,363	
1850.....	180,000,500	105,093,400	74,907,100	6.80	28,018	136,881
1851.....	187,947,000	109,358,500	78,588,500	7.00	28,445	
1852.....	187,680,000	110,699,200	76,980,800	6.40	28,983	
1853.....	206,514,200	116,090,900	96,423,300	7.60	29,959	
1854.....	227,013,200	127,730,200	99,283,000	9.20	31,130	
1855.....	241,932,200	136,351,300	105,580,900	7.70	31,602	160,490
1856.....	249,162,500	143,681,700	105,480,500	8.00	32,974	
1857.....	258,111,900	149,713,800	108,398,100	9.30	33,162	
1858.....	254,714,100	153,505,300	101,208,800	8.60	32,621	
1859.....	263,429,000	158,410,900	105,018,100	9.70	33,456	
1860.....	276,861,000	163,891,300	112,969,700	9.30	34,449	177,840
1861.....	275,760,100	167,682,100	108,078,000	8.90	35,161	
1862.....	276,217,000	163,638,000	112,579,000	10.50	34,159	
1863.....	302,507,200	169,624,500	132,882,700	11.50	33,618	
1864.....	332,449,900	182,072,300	150,377,600	13.30	32,832	
1865.....	371,892,775	201,628,900	170,263,875	15.80	34,704	192,318
1866.....	415,362,345	225,767,215	189,595,130	13.00	34,192	
1867.....	444,946,100	250,587,700	194,358,400	15.50	35,772	
1868.....	493,573,700	287,635,800	205,937,900	12.30	² 48,416	
1869.....	549,511,600	332,051,900	217,469,700	13.70	51,195	
1870.....	584,089,400	365,593,100	218,496,300	15.30	³ 56,926	250,526
1871.....	612,633,550	395,214,950	217,448,600	13.10	61,148	
1872.....	682,724,300	443,283,450	239,440,850	11.70	67,221	
1873.....	693,831,400	470,086,200	223,745,200	12.80	70,199	
1874.....	798,755,050	554,200,150	244,554,900	15.60	⁴ 84,684	
1875.....	793,961,895	558,941,000	235,020,895	13.70	85,086	341,919
1876.....	748,996,210	526,157,900	222,838,310	12.70	81,364	
1877.....	686,840,586	481,407,200	205,433,386	13.10	86,007	
1878.....	630,446,866	440,375,900	190,070,966	12.80	85,913	
1879.....	613,322,692	428,777,000	184,575,692	12.50	89,452	
1880.....	639,462,495	437,370,100	202,092,395	15.20	93,769	362,839
1881.....	665,554,597	455,388,600	210,165,997	13.90	99,407	
1882.....	672,497,962	467,704,150	204,793,812	15.10	102,594	
1883.....	682,432,671	478,318,900	204,113,771	14.50	107,286	
1884.....	682,656,658	488,130,600	194,526,058	17.00	110,481	
1885.....	685,579,072	495,973,400	189,605,672	12.80	112,104	390,393
1886.....	710,621,335	517,503,275	193,118,060	12.70	112,446	
1887.....	747,642,517	547,171,175	200,471,342	13.40	115,603	
1888.....	764,452,548	563,013,275	201,439,273	13.40	120,529	
1889.....	795,433,744	593,799,975	201,633,769	12.90	123,335	
1890.....	822,041,800	619,990,275	202,051,525	13.30	125,906	448,477
1891.....	855,069,415	650,238,375	204,831,040	12.60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12.90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12.80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12.80	139,789	
1895.....	951,367,928	744,751,050	206,618,878	12.80	142,460	494,205
1896.....	981,269,914	770,261,700	211,008,213	12.90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13.00	154,654	

¹ From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.
1843, Poll-tax assessed on all males between 20 and 70 years of age.
1844 and thereafter Poll-tax assessed on all males above 20 years of age.

² Roxbury annexed.

³ Dorchester annexed.

⁴ Brighton, Charlestown and West Roxbury annexed.



